



STATE OF MICHIGAN

**Family  
Independence  
Agency**

## Memo

Suite 1112 Grand Tower Bldg.  
235 S. Grand Ave.  
P.O. Box 30037  
Lansing, MI 48909  
[www.michigan.gov/fia](http://www.michigan.gov/fia)

**Office of Internal Audit**

Tel: 517 373-8770  
Fax: 517 373-8771

To: Jim Nye, Deputy Director  
Field Operations

Date: April 16, 2004

From: Rita Barker, Director  
Office of Internal Audit

Subject: Audit of Arbor Circle Corporation, Contract # CAN-00-41017-4-1  
Period: 10/01/02 – 6/30/03, Audit #2003-299

Arbor Circle Corporation entered into contract #CAN-00-41017-4-1 with the Family Independence Agency to provide early impact services and early impact assessment, in a manner consistent with the policies and guidelines required by FIA. Arbor Circle Corporation was reimbursed by FIA for billings they submitted under the unit rate method for early impact services, and under the actual cost method for early impact assessment.

We performed an audit of this contract for the period October 1, 2002 through June 30, 2003. The purpose of our audit was to determine if Arbor Circle Corporation's billings to FIA were accurate and properly supported by the case file documentation.

Based on our audit, we concluded that the actual cost billings submitted by Arbor Circle Corporation were accurate, documented and charged in accordance with the terms of the contract. In addition, case files selected for review contained all the required documentation to support the units of service billed.

Please contact me if you have any questions regarding this audit.

c: M. A. Williams  
A. Zylstra  
S. Toman  
K. McDonald